

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 07-06

Introduced by Council President Boniface at the request of the County Executive and Council

Members McMahan and Shrodes

Legislative Day No. 07-06 Date February 20, 2007

AN ACT to add new Section 123-46.4, Supplement to Homeowners Property Tax Credit Program, to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to provide a local supplement to the Homeowners Property Tax Credit Program established by Section 9-104 of the Tax-Property Article of the Annotated Code of Maryland; and generally relating thereto.

By the Council, February 20, 2007

Introduced, read first time, ordered posted and public hearing scheduled

on: March 20, 2007

at: 7:30 pm

By Order: Barbara J. O'Connor, Council Administrator

**PUBLIC HEARING**

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on March 20, 2007, and concluded on March 20, 2007.

Barbara J. O'Connor, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

Section 1. Be It Enacted By The County Council of Harford County, Maryland that new Section 123-46.4, Supplement to Homeowners Property Tax Credit Program, be, and it is hereby, added to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, all to read as follows:

**Chapter 123. Finance and Taxation**

**Article II. Real Property Tax Credits**

**§ 123-46.4. SUPPLEMENT TO HOMEOWNERS PROPERTY TAX CREDIT PROGRAM.**

A. DEFINITIONS. IN THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:

COMBINED INCOME – HAS THE MEANING STATED IN THE TAX-PROPERTY ARTICLE, § 9-104(A)(3) OF THE ANNOTATED CODE OF MARYLAND.

DWELLING – HAS THE MEANING STATED IN THE TAX-PROPERTY ARTICLE, § 9-104(A)(6) OF THE ANNOTATED CODE OF MARYLAND.

HOMEOWNER – HAS THE MEANING STATED IN THE TAX-PROPERTY ARTICLE, § 9-104(A)(9) OF THE ANNOTATED CODE OF MARYLAND.

HOMEOWNERS PROPERTY TAX CREDIT PROGRAM – THE PROGRAM ESTABLISHED UNDER THE TAX-PROPERTY ARTICLE, § 9-104 OF THE ANNOTATED CODE OF MARYLAND.

TOTAL REAL PROPERTY TAX – THE PRODUCT OF THE SUM OF ALL PROPERTY TAX RATES ON REAL PROPERTY, BUT NOT INCLUDING STATE AND MUNICIPAL RATES, FOR THE TAXABLE YEAR ON A DWELLING, MULTIPLIED BY THE LESSER AMOUNT OF THE ASSESSED VALUE OF THE DWELLING OR \$400,000 AND THEN REDUCED BY ANY

1 PROPERTY TAX CREDIT GRANTED UNDER THE TAX-PROPERTY ARTICLE, § 9-105 OF  
2 THE ANNOTATED CODE OF MARYLAND.

3 B. CREATION. THIS IS A LOCAL SUPPLEMENT TO THE HOMEOWNERS  
4 PROPERTY TAX CREDIT PROGRAM FOR DWELLINGS IN THE COUNTY AS AUTHORIZED  
5 BY THE TAX-PROPERTY ARTICLE, § 9-215 OF THE ANNOTATED CODE OF MARYLAND.

6 C. CALCULATION. THE LOCAL SUPPLEMENT TO THE HOMEOWNERS  
7 PROPERTY TAX CREDIT PROGRAM IS THE DIFFERENCE BETWEEN THE AMOUNT OF  
8 THE PROPERTY TAX CREDIT AS CALCULATED UNDER THE TAX-PROPERTY ARTICLE, §  
9 9-104(G) OF THE ANNOTATED CODE OF MARYLAND AND THE AMOUNT OF THE  
10 PROPERTY TAX CREDIT AS CALCULATED BY DETERMINING THE TOTAL REAL  
11 PROPERTY TAX ON A DWELLING, LESS THE FOLLOWING PERCENTAGE OF THE  
12 COMBINED INCOME OF THE HOMEOWNER:

- 13 (1) 0% OF THE FIRST \$4,000 OF COMBINED INCOME;
- 14 (2) 0% OF THE SECOND \$4,000 OF COMBINED INCOME;
- 15 (3) 0% OF THE THIRD \$4,000 OF COMBINED INCOME;
- 16 (4) 3% OF THE FOURTH \$4,000 OF COMBINED INCOME;
- 17 (5) 7% OF THE FIFTH \$4,000 OF COMBINED INCOME; AND
- 18 (6) 9% OF COMBINED INCOME OVER \$20,000.

19 D. THE LIMITS OF THE COMBINED NET WORTH AND COMBINED GROSS  
20 INCOME AS SPECIFIED IN THE STATE HOMEOWNERS PROPERTY TAX CREDIT  
21 PROGRAM SHALL APPLY TO THE COUNTY LOCAL SUPPLEMENT.

22 Section 2. And Be It Further Enacted that this Act shall take effect for the taxable year beginning  
23 July 1, 2007, and for each taxable year thereafter.

- 1 Section 3. And Be It Further Enacted that this Act shall apply to all real property in Harford
- 2 County, including the municipalities.

EFFECTIVE: July 1, 2007

*The Council Administrator does hereby certify that  
fifteen (15) copies of this Bill are immediately available for  
distribution to the public and the press.*

  
\_\_\_\_\_  
Council Administrator

HARFORD COUNTY BILL NO. 07-06

Brief Title Homeowners Property Tax Credit

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

**CERTIFIED TRUE AND CORRECT**

Barbara J. O'Connor  
Council Administrator

Date April 17, 2007

**ENROLLED**

Ricky Boniface  
Council President

Date April 17, 2007

**BY THE COUNCIL**

Read the third time.

Passed: LSD 07-12

Failed of Passage: \_\_\_\_\_

By Order

Barbara J. O'Connor  
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 18<sup>th</sup> day of April, 2007 at 3:00 p.m.

Barbara J. O'Connor  
Council Administrator



**BY THE EXECUTIVE**

David R. Craig  
COUNTY EXECUTIVE

APPROVED: Date May 8, 2007

**BY THE COUNCIL**

This Bill No. 07-06 having been approved by the Executive and returned to the Council, becomes law on May 8, 2007.

EFFECTIVE DATE: July 1, 2007

Barbara J. O'Connor  
Barbara J. O'Connor,  
Council Administrator